

# Status Codes

"Use" Status Code <u>Number</u>	<u>Number and Definition</u>
A0	<u>Line A</u> . Identifies amounts reflected in lines designated "A" on the SF-132, Apportionment and Reapportionment Schedule, under lines 1, 2, 3 and 4 (Balance Sheet Codes 4001, 4002, 4003 and 4004 respectively).
A0	<u>Line 3A1</u> . Identifies amounts reflected as Anticipated Reimbursements and Other Income Collected on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4250).
A0	<u>Line 5</u> . Identifies amounts reflected as Temporarily Not Available Pursuant to Public Law on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4005 SGL 4395).
A0	<u>Line 6A</u> . Identifies amounts reflected as Cancellation of Expired and No-Year Accounts on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4006 SGL 4350).
A1	<u>Category A, First Quarter</u> . Identifies amounts reflected in Line 8, Category A, (1) of the SF-132, Apportionment and Reapportionment Schedule (see Balance Sheet Code 4008).
A1	<u>Line 3A1</u> . Identifies amounts reflected as Anticipated Reimbursements and Other Income Collected on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4250).
A2	<u>Category A, Second Quarter</u> . Identifies amounts reflected in Line 8, Category A, (2) of the SF-132, Apportionment and Reapportionment Schedule (see Balance Sheet Code 4008).
A2	<u>Line 3A2</u> . Identifies amounts reflected as Anticipated Reimbursements and Other Income Receivable from Federal Sources on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4251).
A3	<u>Category A, Third Quarter</u> . Identifies amounts reflected in Line 8, Category A, (3) of the SF-132, Apportionment and Reapportionment Schedule (see Balance Sheet Code 4008).

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A4	<u>Category A, Fourth Quarter.</u> Identifies amounts reflected in Line 8, Category A, (4) of the SF-132, Apportionment and Reapportionment Schedule (see Balance Sheet Code 4008).
AB	Identifies Amortization of Discount on Treasury Bills. Fund Types 57, 5A, 5J, 5U
AJ	Identifies Adjustments to Charges Fund Type 57
AN	Identifies Amortization of Discounts and Premiums on Treasury Notes Fund Types 57, 5J, 5U
AP	Identifies Office of Environmental Restoration and Waste Management Appropriation Contributions to the appropriation 89 X 5231 - Fund Type 5U
AZ	Identifies Amortization of Discount of Zero Coupon Bonds - Fund Type 57
B0	<u>Line B.</u> Identifies amounts reflected in lines designated "B" on the SF-132, Apportionment and Reapportionment Schedule, under lines 1, 2, 3 and 4 (Balance Sheet Codes 4001, 4002, 4003 and 4004 respectively).
B0	<u>Line 6B.</u> Identifies amounts reflected as Enacted Rescissions of Prior Year Balances on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4006 SGL 4393).
B1	<u>Category B, First Quarter.</u> Identifies amounts reflected in Line 8, Category B, (1) of the SF-132, Apportionment and Reapportionment Schedule (see Balance Sheet Code 4008).
B1	<u>Line 3B1.</u> Identifies amounts reflected as Change in Unfilled Customer Orders Advance Receive on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4220).

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B2	<u>Category B, Second Quarter.</u> Identifies amounts reflected in Line 8, Category B, (2) of the SF-132, Apportionment and Reapportionment Schedule (see Balance Sheet Code 4008).
B2	<u>Line 3B2.</u> Identifies amounts reflected as Change in Unfilled Customer Orders Without Advance from Federal Sources on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4221).
B3	<u>Category B, Third Quarter.</u> Identifies amounts reflected in Line 8, Category B, (3) of the SF-132, Apportionment and Reapportionment Schedule (see Balance Sheet Code 4008).
B4	<u>Category B, Fourth Quarter.</u> Identifies amounts reflected in Line 8, Category B, (4) of the SF-132, Apportionment and Reapportionment Schedule (see Balance Sheet Code 4008).
C0	<u>Line C.</u> Identifies amounts reflected in lines designated "C" on the SF-132, Apportionment and Reapportionment Schedule, under lines 1 and 3 (Balance Sheet Codes 4001 and 4003 respectively).
C0	<u>Line 2C.</u> Identifies amounts reflected as Anticipated Transfers Prior Year Balances on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4002 SGL 4180).
C0	<u>Line 3C2.</u> Identifies amounts reflected as Anticipated Reimbursements and Other Income Without Advances on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4210).
C0	<u>Line 6C.</u> Identifies amounts reflected as Capital Transfers and Redemption of Debt on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4006 SGL 4147).
C1	<u>Line 3C1.</u> Identifies amounts reflected as Anticipated Reimbursements and Other Income With Advance on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4211).

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C2	<u>Line 1B.</u> Identifies amounts reflected as Borrowing Authority on the new SF-132. (Balance Sheet Code 4001 SGL 4141.01)
C3	<u>Line 3C.</u> Identifies amounts reflected as Anticipated Reimbursements and Other Income Without Advances on the SF-132, Reapportionment Schedule, associated with Anticipated Collections from Non-Federal Sources. (BSC 4003 with a Status Code of "C3" will be crosswalked to SGL 4060; BSC 4811 with a Status Code of "C3" will be crosswalked to SGL 4972.)
C4	Identifies the Contra-Market Adjustment for Zero Coupon Bonds Fund Type 57
CF	Identifies Contingent Liability – Fund Type 57
CM	Identifies Contra Market Value Adjustment for Unrealized Holding Gain or Loss on Notes and Bills – Fund Type 57
CZ	Identifies Contra Market Value Adjustment for Unrealized Holding Gain or Loss on Zero Coupon Bonds – Fund Type 57
D0	<u>Line D.</u> Identifies amounts reflected in lines designated "D" on the SF-132, Apportionment and Reapportionment Schedule, under line 1 (Balance Sheet Code 4001).
D0	<u>Line 6D.</u> Identifies amounts reflected as Other Authority Withdrawn on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4006 SGL 4133).
D1	<u>Line 3D1.</u> Identifies amounts reflected as Transfers from Trust Funds Collected on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4255).
D2	<u>Line 3D2.</u> Identifies amounts reflected as Transfers from Trust Funds Anticipated on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4003 SGL 4215).

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D3	Identifies Defense Long Term Principal and Interest Receivable Fund Type 57
DS	Identifies Defense Short Term Principal and Interest Receivable Fund Type 57
E0	<u>Line 6E.</u> Identifies amounts reflected as Permanently not Available Pursuant to Public Law on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4005 SGL 4396).
F0	<u>Line 6F.</u> Identifies amounts reflected as Permanently not Available Anticipated Rest of the Year on the new SF-132 Reapportionment Schedule (Balance Sheet Code 4006 SGL 4047).
F1	Identifies Federal Short Term KWH Receivable Fund Type 57
F2	Identifies Federal Short Term SNF Fees and Penalty Receivable Fund Type 57
F3	Identifies Federal Long Term SNF Principal and Interest Receivable Fund Type 57
GN	Identifies Gain from Sale of U.S. Treasury Securities – Notes/Bills Fund Types 57, 5A, 5J, 5U
GZ	Identifies Gain from Sale of U.S. Treasury Securities – ZCB Fund Type 57
IN	Identifies Investment Interest Fund Types 57, 5A, 5J, 5U
LS	Identifies Loss from Sale of U.S. Treasury Securities Fund Types 57, 5A, 5J, 5U

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LZ	Identifies Loss from Sale of U.S. Treasury Securities – ZCB Fund Type 57
M2	Identifies Market Value Adjustment for Unrealized Holding Gain or Loss on Treasury Notes – Fund Type 57
M3	Identifies Market Value Adjustment for Unrealized Holding Gain or Loss on Treasury Bills – Fund Type 57
M4	Identifies Market Value Adjustment for Zero Coupon Bonds Fund Type 57
N1	Identifies Non-Federal Short Term KWH Fees Receivable – Fund Type 57
N2	Identifies Non-Federal Short Term SNF Fees Receivable – Fund Type 57
N3	Identifies Non-Federal Long Term SNF Principal and Interest Receivable Fund Type 57
NW	<u>NWF Asset Sales Activity, (89F3845).</u> Represents collections and disbursements of asset sale revenue belonging to the Nuclear Waste Fund.
OR	<u>Original Premium at Time of Purchase.</u> Represents the original amount of the premium on a Federal security at the time of purchase. (The original amount will then be reduced by the amount of the amortization.)
P1	Identifies Purchase of Treasury Overnight Certificates Fund Types 57, 5A, 5J, 5U
P2	Identifies Purchase of Treasury Notes Including Original Discounts and Premiums Fund Types 57, 5J, 5U
P3	Identifies Purchase of Treasury Bills – Including Original Discount Fund Types 57, 5A, 5J, 5U

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P4	Identifies Purchase of Treasury Zero Coupon Bonds Including Original Discount Fund Type 57
PP	Identifies Prepaid Interest on Treasury Notes at Time of Purchase Fund Types 57, 5J, 5U
PS	Identifies NWF Pumped Storage Losses Incurred Fund Type 57
PY	<u>Prior Year Deobligations.</u> Identifies funds recovered by the Department of Energy from the deobligation of funds obligated in prior years. Funds recovered due to deobligation of prior year obligations shall not be reobligated unless they have been reallocated.
R4	Identifies Realized Discount on Zero Coupon Bonds – Fund Type 57
RA	Identifies the establishment of a refund receivable when offset with an 8132 account
RB	Identifies the collection of a refund receivable when offset by an 8132 account (SCC 17, 18, 19, 21)
RC	Identifies the establishment of a refund receivable when offset by an 8132 account
RD	Identifies the collection of a refund receivable when offset by an 8133 account (SCC 17, 18, 19, 21)
RE	Identifies the establishment of a refund receivable when offset with an 8111 account
RF	Identifies the collection of a refund receivable when offset by an 8111 account (SCC 17, 18, 19, 21)
RG	Identifies the establishment of a refund receivable when offset by an 8112

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	account
RH	Identifies the collection of a refund receivable when offset by an 8112 account (SCC 17, 18, 19, 21)
RI	Identifies the establishment of a loss on receivable account for principal
RJ	Identifies the write-off of receivable for principal
RK	Identifies the establishment for loss on interest receivable
RL	Identifies the write-off of receivable for interest
RM	Identifies the establishment of allowance for loss on receivable for penalties and admin. charges
RN	Identifies the write-off of receivables for penalties and admin. charges
U4	Identifies Unrealized Holding Gain or Loss on Zero Coupon Bonds Fund Type 57
UR	<u>Unrealized Discount</u> . Represents the portion of an investment discount that has not been redeemed.
01	<u>Current Use</u> . Identifies the costs of materials held for current use in the active operating programs for operations, maintenance, or general use, including materials held for use in the maintenance of standby facilities and any items having a consumption factor.
02	<u>In Service</u> . Plant and equipment in use or held for use in the current operating programs of DOE.
03	<u>In Standby</u> . Identifies the costs of the following: (1) Only those stores held for future operation of facilities placed in standby, those items stocked solely for use in the event of disaster, invasion, sabotage,

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fire, and explosion, and those items determined by the heads of field offices to be stockpiled.

(2) Significant segments of plant and equipment such as a complete plant or section of a plant, which are neither currently in use nor declared excess. All items of equipment approved to be retained solely for the facility in standby status will be included in this classification. There may or may not be a definite plan for future use of facilities in standby. Where there is no definite plan for future use, the plant and equipment should be scrutinized to determine its disposition, i.e., loaned, excessed, retained in stand- by, or retired as "abandoned in place." In any event, there should be a documentary determination by the head of the field office having responsibility for the property to support its retention or disposition. Functional classification to production, power marketing, research, community, general, Strategic Petroleum Reserves, and Naval Petroleum Reserve facilities, is to be made in accordance with future use, if known; otherwise, classification shall be in accordance with former use.

- 04      Excess. Identifies all materials, supplies and parts, inventories, and completed plant and equipment under the control of a Department of Energy (DOE) office or contractor when these items are not required for the holder's needs and which have been generated from the various operating programs. The accounting classification and recording of items as excess shall be concurrent with and supported by a documented determination by a responsible official of the contractor or DOE office having responsibility for the custody and accountability for the items. DOE policy and principles governing the determination of excess personal property, prompt reporting to potential users and disposal are contained in DOE-PMI, subchapter H.
- 05      Work in Process. Identifies all costs incurred on partially completed special reactor materials, isotopes, and barrier tubes and production materials, that are in the processing, fabrication or production operation prior to completion and acceptance as a finished product of trimmings, short ends and other forms.

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- 07      Scrap. Identifies costs assigned to all special reactor and other special material residues such as solutions, slag, chips, cuttings, borings, turnings, trimmings, short ends and other forms.
- 08      Leased. Identifies those materials (nuclear materials, heavy water, and stable isotopes) and plant and equipment distributed or provided to non-DOE users under a lease agreement providing for charges for use.
- 09      Leased with Use Charges Waived. Identifies source and special nuclear materials and heavy water distributed to non-DOE users under lease agreements providing for waiver of use charges.
- 10      Loaned. Identifies any materials or equipment loaned to non-DOE users without charge for use.
- 11      Held for Future Projects. Identifies the cost of all equipment or materials that are being retained based on approved economic justification for retention (a) for known future use, i.e., items earmarked for use in future approved projects, or (b) for a potential use in planned projects, or (c) for potential use in as yet unidentified projects. Ideally, such items should fall under (a) or (b) above. However, there may be instances where retention is justified even though the project in which it may be used cannot be identified, as in the case where the item has been specifically fabricated, may be required in the future to confirm experimental results, and has little recovery value other than as scrap. Exclude spare equipment retained as backup for equipment in service or equipment placed in equipment pools (classified as "In Service"), and spare and other equipment and materials constituting a part of the facilities in standby (classified as "Standby").
- 12      Additions. Identifies the cost of plant and equipment acquisitions, whether by purchase, construction, transfer, or donation, when the change involves (a) the addition of a retirement unit regardless of whether or not the exiting property is replaced, (b) the addition of a minor item that did not previously exist and is considered to effect a significant addition, and (c) a minor item replacing another minor item which effects a betterment.

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- 13      Book Cost Retired. Identifies nonfund activity on Balance Sheet Codes 8133 and 2311 for General Plant Projects (GPP's).
- 14      Removal Costs. Identifies the cost of demolishing, dismantling, tearing down, or otherwise removing plant and equipment.
- 15      Salvage Credits. Identifies the credits representing recoveries from sale, transfer, or reuse of retired plant and equipment, less costs to effect the sale or transfer.
- 16      Feed or Stock Materials. Identifies materials held available for use prior to issuance to a process or a production operation.
- 17      Finished Material. Identifies the cost of all Product Inventory materials and products that have been completed by a process or operation and accepted as meeting specifications. These products may be classified as feed material for the succeeding operations (Status Code 16) if performed by the same contractor.
- 18      Preproduced Enriched UF6 Identifies the costs of all enriched UF6 of certain specified assay ranges that are routinely produced primarily for future use and which may be withdrawn from this classification as specific requirements of DOE or other users develop.
- 19      Held for Repair. Identifies inventory held for repair. Inventory held for repair may be treated under one of two methods: (1) the allowance method or (2) the direct method.
- (1) Under the allowance method, inventory held for repair shall be valued at the same value as a serviceable item. However, an allowance for repairs contra-asset account (i.e., repair allowance) shall be established. The annual (or other period) credit(s) required to bring the repair allowance to the current estimated cost of repairs shall be recognized as current period operating expenses. As the repairs are made the cost of repairs shall be charged (debited) to the allowance for repairs account.

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(2) Under the direct method, inventory held for repair shall be valued at the same value as a serviceable item less the estimated repair costs. When the repair is actually made, the cost of the repair shall be capitalized in the inventory account up to the value of a serviceable item. Any difference between the initial estimated repair cost and the actual repair cost shall be either debited or credited to the repair expense account.

- 20      Obsolete and Unserviceable. Identifies inventory and materials that are obsolete or unserviceable: (1) obsolete inventory or materials are items that are no longer needed due to changes in technology, laws, customs, or operations; (2) unserviceable inventory or materials are damaged items that are more economical to dispose of than to repair.
- 21      Held for Current Sale. Identifies inventory or materials held for current sale. The term "held for sale" shall be interpreted to include items for sale to (1) entities outside the Federal Government or (2) other Federal entities.
- 22      Held in Reserve for Future Sale. Identifies inventory stocks held in reserve for future sales. Inventory stocks may be maintained because they are not readily available in the market or because there is more than a remote change that they will eventually be needed (although not necessarily in the normal course of operations).
- 23      Current Unfunded Liabilities. Identifies unfunded liabilities which are due within the next operating cycle (normally one year) from the date of the financial statements.
- 24      Noncurrent Unfunded Liabilities. Identifies those unfunded liabilities which are not due within the next operating cycle (i.e., future periods).
- 25      Excess Inventories Held for Sale. Identifies excess inventories being held in preparation for sale under the Strategic Alignment Initiative.
- 99      Report Substitution Codes. This code may be used on an interim basis for items not identified by month end. However, records associated with transfer activity cannot use this code. At year-end, this code cannot be used.

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